

**AMENDMENTS TO THE CLAIMS:**

Amend the claims as follows:

Claims 1-25 have been canceled, without prejudice.

26. (new) Particles each of which consists of an inorganic polyvalent metal compound as a nucleus and a coating of a metallic soap of the polyvalent metal coating the surface of the nucleus, the inorganic polyvalent metal compound being water sparingly soluble or water insoluble and having reactivity with an alkali metal salt, ammonium salt or water soluble ester of a fatty acid.

27. (new) The particles according to claim 26 which has an average particle size of 300 $\mu$ m or less and wherein the proportion of all the metallic soap coatings to all the particles is 1 to 30 % by mass.

28. (new) The particles according to claim 26 wherein the polyvalent metal in the inorganic polyvalent metal compound is at least one selected from Zn, Fe, Mn, Ni, Co, Ca, Mg, Ba, Al and Sn.

29. (new) The particles according to claim 26 wherein the inorganic polyvalent metal compound is an oxide, hydroxide, carbonate or phosphate of the polyvalent metal.

30. (new) The particles according to claim 26 wherein the inorganic polyvalent metal compound is zinc oxide or zinc phosphate.

31. (new) Particles each of which consists of each of the particles according to claim 26 and a coating of an alkali metal salt, ammonium salt or water soluble ester of a fatty acid coating the surface of the particle.

32. (new) The particles according to claim 31 which has an average particle size of 300 $\mu$ m or less and wherein the proportion of all the metallic soap coatings to all the particles is 1 to 30 % by mass and the proportion of all the coatings of the alkali metal salt, ammonium salt or water soluble ester of the fatty acid to all the particles is 0.1 to 5 % by mass.

33. (new) Powder consisting of the particles according to claim 26.

34. (new) Powder consisting of the particles according to claim 31.

35. (new) A suspension wherein the particles according to claim 26 are suspended in water or an aqueous solution of an alkali metal salt, ammonium salt or water soluble ester of a fatty acid, the average particle size of particles of the inorganic

polyvalent metal compound being 20 $\mu$ m or less, the proportion of all the metallic soap coatings to all the particles being 1 to 30 % by mass.

36. (new) A process for preparing the powder according to claim 34 which comprises mixing an inorganic polyvalent metal compound with an alkali metal salt, ammonium salt or water soluble ester of a fatty acid in water at an elevated temperature, and then drying the resulting suspension, the inorganic polyvalent metal compound being water sparingly soluble or water insoluble and having reactivity with the alkali metal salt, ammonium salt or water soluble ester of the fatty acid.

37. (new) A process for preparing the suspension according to claim 35 which comprises mixing an inorganic polyvalent metal compound with an alkali metal salt, ammonium salt or water soluble ester of a fatty acid in water at an elevated temperature, the inorganic polyvalent metal compound being water sparingly soluble or water insoluble and having reactivity with the alkali metal salt, ammonium salt or water soluble ester of the fatty acid.

38. (new) Lubricating coating containing the particles according to claim 26 in an amount of 1% by mass or more.

39. (new) The lubricating coating according to claim 38 whose dry coating thickness is 0.5 to 50  $\mu\text{m}$ .

40. (new) Lubricating coating containing the particles according to claim 31 in an amount of 1% by mass or more.

41. (new) The lubricating coating according to claim 40 whose dry coating thickness is 0.5 to 50  $\mu\text{m}$ .

42. (new) A lubricating coating forming agent wherein particles each of which consists of a water sparingly soluble or water insoluble polyvalent metal salt of phosphoric acid (hereinafter merely referred to as polyvalent metal salt of phosphoric acid) as a nucleus and a coating of a metallic soap of the polyvalent metal coating the surface of the nucleus (the particles being hereinafter referred to as particles of coated polyvalent metal salt of phosphoric acid) are suspended in an aqueous solution of a water soluble inorganic salt and/or a water soluble organic acid salt; each of the water soluble inorganic salt and organic acid salt having a property to form a firm coating when it is uniformly dissolved in water and the resulting solution is applied onto a metallic material and dried.

43. (new) The lubricating coating forming agent according to claim 42 wherein the polyvalent metal of the polyvalent metal salt of phosphoric acid is at least one selected from Zn, Fe, Mn, Ni, Co, Ca, Al and Sn.

44. (new) The lubricating coating forming agent according to claim 42 wherein the polyvalent metal salt of phosphoric acid is at least one selected from zinc phosphate, zinc iron phosphate, iron phosphate, calcium phosphate and calcium hydrogenphosphate.

45. (new) The lubricating coating forming agent according to claim 42 wherein the average particle size of the particles of coated polyvalent metal salt of phosphoric acid is 30 $\mu$ m or less, and the average particle size of the polyvalent metal salt of phosphoric acid is 20 $\mu$ m or less.

46. (new) The lubricating coating forming agent according to claim 42 wherein the proportion of all the metallic soap coatings to all the particles of coated polyvalent metal salt of phosphoric acid is 1 to 30 % by mass.

47. (new) The lubricating coating forming agent according to claim 42 wherein the water soluble inorganic salt is at least one selected from an alkali metal salt of sulfuric acid, an alkali metal salt of silicic acid and an alkali metal salt of boric acid.

48. (new) The lubricating coating forming agent according to claim 42 wherein the water soluble organic acid salt is at least one selected from an alkali metal salt of malic acid, an alkali metal salt of succinic acid, an alkali metal salt of citric acid and an alkali metal salt of tartaric acid.

49 (new) The lubricating coating forming agent according to claim 42 wherein the proportion by mass of the total of the water soluble inorganic salt and the water soluble organic acid salt (B) to the particles of coated polyvalent metal salt of phosphoric acid (A), namely (B)/(A), in terms of solid matter, is within the range of 0.01 to 20.0.

50. (new) The lubricating coating forming agent according to claim 42 which contains a smectite clay mineral in such an amount that the proportion by mass of the smectite clay mineral (C) to the particles of coated polyvalent metal salt of phosphoric acid (A), namely (C)/(A), in terms of solid matter, is within the range of 0.005 to 0.5.

51. (new) The lubricating coating forming agent according to claim 42 which contains, as an auxiliary lubricating ingredient, at least one selected from an oil, a soap, a metallic soap, a wax and polytetrafluoroethylene in such an amount that the proportion by mass of the auxiliary lubricating ingredient (D) to the particles of coated polyvalent metal salt of phosphoric acid (A), namely (D)/(A), in terms of solid matter, is within the range of 0.03 to 18.0.

52. (new) The lubricating coating forming agent according to claim 42 which contains a water soluble or water dispersible organic macromolecular compound having a molecular weight of 1,000 to 1,000,000 in such an amount that its content in the resulting coating gets to be within 0.5 to 25 % by mass based on the whole dry coating.

53. (new) Lubricating coating formed using the lubricating coating forming agent according to claim 42.